LES REC' DETIPTO 15 MAR 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Atsutoshi IKESUE et al.

Application No.: 10/557,61

Filed: November 22, 2005

Confirmation No.: 1480

Group Art Unit: Not Yet Assigned

Examiner: Not Yet Assigned

Attorney Docket No.: 7388/84495

Customer No.: 42798

SUBMISSION OF DECLARATION AND POWER OF ATTORNEY

Commissioner for Patents Customer Service Window Randolph Building 401 Dulany Street Alexandria, VA 22314

Sir:

Applicants submit herewith a Combined Declaration and Power of Attorney (with copy of the Specification) for the above-referenced application.

Please charge the \$130.00 surcharge fee to Deposit Account No. 06-1135, referencing Order No. 7388/84495.

The Commissioner is hereby authorized to charge any additional fees which may be required in this application under 37 C.F.R. §§1.16-1.17 during its entire pendency, or credit any overpayment, to Deposit Account No. 06-1135. Should no proper payment be enclosed herewith, the Commissioner is authorized to charge the unpaid amount to Deposit Account

No. 06-1135. This sheet is filed in duplicate.

03/21/2006 GFREY1

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130.00 DA

Respectfully submitted,

FITCH, EVEN, TABIN & FLANNERY

Date: March 15, 2006

Kendrew H. Colton Registration No. 30,368

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